

159(1) / 236 (Order to grant / refuse reduced rate of withholding on Phone Bill)**Name:** M/S INSTITUTE OF COST AND MANAGEMENT ACCOUNTANTS OF PAKISTAN**Address:** ST-18C, Block 6, Gulshan-e-Iqbal, Karachi East
Gulshan Town**Contact No:** 00923028479888**Registration No** 1513591**Tax Year :** 2025**Period :** 01-Jul-2024 - 30-Jun-2025**Medium :** Online**Due Date :** 08-Aug-2024**Valid Upto :** 30-Jun-2025**Document Date** 08-Aug-2024

In exercise of the powers conferred by section 159(1)(c) of Income Tax Ordinance 2001, it is hereby ordered that no tax under section 236 of the Income Tax Ordinance 2001 be deducted/collected on account of telephone bill in respect of above mentioned NPO as defined in section 2(36)(c) read with section 100C of the Income Tax Ordinance, 2001 as it is entitled for tax credit equal to one hundred percent of the tax payable including minimum and final taxes.

This exemption certificate is valid upto 30/06/2025 unless cancelled or revoked earlier.

Tax already deducted before issuance of this certificate is to be deposited in the Federal Government treasury and is not to be refunded.

| Withholding Tax | | | | |
|--------------------------------------|-------------|---|--|-------------|
| Description | Code | | | Rate |
| Telephone Bill u/s 236(1)(a) | 64150001 | 0 | | 0 |
| Cellphone Bill u/s 236(1)(a) | 64150002 | 0 | | 0 |
| Prepaid Telephone Card u/s 236(1)(b) | 64150003 | 0 | | 0 |
| Phone Unit u/s 236(1)(c) | 64150004 | 0 | | 0 |

Attributes

| Attribute | Value |
|------------------|--------------------|
| Decision | Granted / Accepted |

Attachments

Evidence with 159(1) / 236 (Application for reduced rate of withholding on Phone Bill)
Evidence with 159(1) / 236 (Application for reduced rate of withholding on Phone Bill)

Order US 236.pdf

order-2-36-30-06-2024.pdf

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Rizwan Memon

Commissioner

Inland Revenue, ZONE-II

CTO KARACHI, TAX HOUSE SHARAH E KAMAL ATA TURK
KARACHI

CC

| | | | |
|----|---------|---|--|
| 1 | 1215469 | LINKDOTNET TELECOM LIMITED | DHQ-3, Kohistan Road, F-8 Markaz, Islamabad Islamabad Urban |
| 2 | 1244231 | WEB SOFT | 309 MARINE POINT D/C/I BLOCK 9 KEHKASHAN CLIFTON |
| 3 | 3155596 | FIBER LINK (PRIVATE) LIMITED | SUITE NO. 611 PARK AVENUE SHAHRAH-E-FAISAL BLOCK-VI P.E.C.H.S |
| 4 | 2753218 | VALUE FIRST MESSAGING (PRIVATE) LIMITED | F-11, 4th Gizri Street, Phase-IV, D.H.A Karachi South Saddar Town |
| 5 | 0802694 | PAKISTAN MOBILE COMMUNICATIONS LIMITED | Jazz Digital Head Office,, 1-A IBC-1 building,, F-8 markaz,, Islamabad |
| 6 | 4378825 | SECUREBEANS | Office no. 103,, Block A, 1st Floor,, Se Breeze Plaza, Shahrah e Faisal, Kara South Saddar Town |
| 7 | 2888857 | FARIYA NETWORKS (PRIVATE) LIMITED | PLOT NO: SB-25, SHAHES CENTER,13/C, UNIVERCITY ROAD,GULSHAN-E-IQBAL, Karachi E |
| 8 | 4233984 | EBOUND SERVICES | 30-C, LANE 12,, NISHAT COMMERC PHASE VI,, DEFENCE HOUSING AUTHORITY, Karachi South Saddar Town |
| 9 | 9012002 | NATIONAL TELECOMMUNICATION CORPORATION (NTC) | |
| 10 | 8927836 | A2Z CREATORZ (PRIVATE) LIMITED | BUILDING NO 64 C 2ND FLOOR, 21s COMMERCIAL STREET PHASE II, E DHA KARACHI, Karachi South Sadda Town |

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| | | | |
|----|---------|-------------------------------------|---|
| 11 | 1205953 | MULTINET PAKISTAN (PRIVATE) LIMITED | 1D-203, Sector 30, Korangi Industrial Area, karachi, Korangi Korangi Town |
| 12 | 2161818 | NAYA TEL (PRIVATE) LIMITED | 73 E, GD Arcade, Fazal UI Haq Road, Blue Area, Islamabad |